

Board of County Commissioners Agenda Request

Date of Meeting: December 9, 2003
Date Submitted: December 8, 2003
To: Honorable Chairman and Members of the Board
From: Parwez Alam, County Administrator *PA*
Alan Rosenzweig, Director, Office of Management & Budget *AR*
Subject: Mid-Year Funding Request for Capital City Preparatory Schools

Statement of Issue:

This item seeks Board consideration of a mid-year funding request in the amount of \$35,000 for Capital City Preparatory Schools (CCPS) from the General Revenue Fund Contingency (Attachment #1).

Background:

CCPS is a nonprofit, nondenominational, coeducational, college preparatory day school for grades Pre-Kindergarten through Grade 12 and currently serves 102 students. The first phase for enrollment of students is capped at 200 students. CCPS students attend an all-day structured program and a post-school program. Currently five (5) individuals serve on the Board of Directors which meets bi-annually (Attachment #2).

At the Board meeting on November 18, 2003, Pastor Norris Barr, one of the founders of the school, requested \$35,000 to supplement a revenue shortfall. The Board directed staff to prepare an agenda item concerning this request. Additional information was necessary to complete the agenda item and was not received until December 5, 2003, after the agenda packets were distributed; therefore, this item had to be prepared as an Add-On.

The following is an outline of Office of Management & Budget (OMB) staff efforts to receive adequate information from CCPS:

- 11/21: OMB staff called and emailed Pastor Barr requesting that he contact staff.
- 11/24: Staff received an email and phone call from Pastor Barr. He stated he would email the answers to staff's questions. Staff followed up the phone call with an email on 11/24 outlining the questions discussed on the phone as well as additional questions.
- 11/25: OMB staff called Pastor Barr and left a message requesting the information.
- 12/4: Pastor Barr left staff a voice mail message stating that he was emailing the requested information.
- 12/5: Staff did not receive the requested information and called CCPS. Shortly after the phone conversation, OMB staff received the requested information.

Agenda Item: Mid-Year Funding Request for Capital City Preparatory Schools
December 9, 2003

Page 2

Analysis:

CCPS is a private, non-profit school providing services in Leon County. There are most likely other private, non-profit institutions providing similar services to the residents in the community. The Board needs to be aware that if this funding is awarded, other institutions may seek similar funding from the Board.

CCPS is requesting \$35,000 to pay for payroll because the Scholarship Funding Organization (SFO) withdrew scholarship funds. The SFO provides scholarships to children of low income families to the school of their choice and is funded through the Corporate Income Tax Credit Scholarship Program.

Based on a budget supplied by CCPS, FY 2003-2004 budgeted expenditures exceed revenues (Attachment #3). Staff is unable to determine the amount of revenue CCPS currently receives from the SFO or from any other funding sources because the budget does not outline specific revenue sources.

CCPS does not receive funding from the Leon County School Board or the City of Tallahassee. According to Pastor Barr, the school explored charter school accreditation and funding, but opted against the accreditation, as CCPS would be required to disband and start anew. Pastor Barr emphasizes that this is a one time request due to the unexpected shortfall in revenue and plans to apply for Community Human Service Partnership funding next year, if they meet eligibility requirements.

Attachment #4 is a Budget Amendment Request transferring \$35,000 from the General Revenue Fund Contingency. Attachment #5 is the Contingency Statement containing the contingency's ending balance if the \$35,000 is approved. Attachment #6 is the Mid-Year Funding Agreement between Leon County and CCPS.

Options:

1. Approve the allocation of \$35,000 for Capital City Preparatory Schools from General Revenue Fund Contingency.
2. Fund Capital City Preparatory Schools at an amount to be determined by the Board from General Revenue Fund Contingency.
3. Do not approve funding request.
4. Board Direction.

Recommendation:

Board direction.

Attachments:

1. CCPS letter regarding funding request dated 11/30/03 (Received 12/5/03)
2. CCPS Presentation to BCC on November 18, 2003
3. FY 2003-2004 Capital City Preparatory School Budget

Agenda Item: Mid-Year Funding Request for Capital City Preparatory Schools
December 9, 2003

Page 3

4. Budget Amendment Request
5. General Fund Contingency Statement
6. Mid-Year Funding Agreement

PA/AL/kw



Capital City Preparatory Schools, Inc.



November 30, 2003

*Received
Dec. 5, 2003*

Ms. Kate West
Budget Analyst
Leon County Board of County
Commissioners

Tallahassee, Florida 32301

RE: Funding Request of \$35,000 for Capital City Preparatory Schools, Inc.

Dear Ms. West:

This correspondence is to acknowledge and address the questions of your November 23, 2003, e-mail concerning the abovementioned request, which is on the Agenda for December 9, 2003:

1. How does Capital City Preparatory plan to spend the \$35,000 dollars by line-item?

Payroll \$35,000

2. Please supply a copy of the school's overall budget for the current year.

The overall budget for Capital City Preparatory Schools is attached hereto.

3. You are requesting the funding because a funding source you were relying on is not giving you the funds. Who is the funding source you were relying on and why are they cutting their funding? What percentage is the funding source out of your total revenue? What is the amount you were expecting to receive from this funding source - \$35,000? If the amount is not \$35,000, have you covered part of the deficit through other sources?

The funding source is via the Florida Tax Corporate Scholarship Fund which provides scholarships to students who qualify for the free and reduced lunch program. As background, last year, 90% of our students received checks from the Scholarship Funding Organization(SFO), Florida Child and endorsed those checks over to the school for their children's tuition. The checks are made payable to the parents, but are mailed to the schools. The \$50 million cap was raised to \$88 million so that new scholarships could be offered this year. Parents applied



Page 2
Kate West Correspondence

and were approved for the scholarship with the Scholarship Funding Organization (SFO) in Jacksonville – HEROES. Those parents chose Capital City Prep as their school of choice for the 2003-2004 school year. Unfortunately, two week before school began, those parents received letters from the SFO that a decision had been made to not issue new scholarships this year. That decision was made because of a tremendous negative media campaign onslaught in South Florida, that began with erroneous information regarding an USF professor and a Central Florida school receiving scholarship funds. The professor was charged with terrorist activities linked to Iran and erroneous information spread that the SFO funded terrorist activities. Those accusations have since been proven false, but the SFOs across the state decided not to issued new scholarships and communicated the final decision on September 16, 2003.

The current amount we receive from the SFO represents 65% of our revenue. CCPS had accepted 30 students, that would have brought in an additional \$105,000. This amount would have been made in five(5) payments of \$21,000 in September, November, February, March and May. This amount would have more than addressed our financial obligations, but has instead caused a serious short fall for the months of November and December. Due to the late notification that there would be no new scholarships, we were not in a position to raise all the necessary funds before school The \$35,000 is the final amount of the deficit needed to be addressed. Unfortunately, it also represents our major monthly expense- the payroll.

4. Has your school been audited yet? Have you filed a 990 with the IRS?

No

5. What will happen if you do not receive the \$35,000?

We would have to owe the teachers' salaries for one month and we especially do not want to do that during the holiday season.

6. How many members serve on your Board of Directors and how often do they meet?

Currently five (5) individuals serve on our Board and we meet Bi-annually.

CAPITAL CITY PREPARATORY SCHOOLS, INC.

Presentation to Leon County Commissioners

November 18, 2003



CAPITAL CITY PREPARATORY SCHOOL
P. O. Box 5969, Tallahassee, FL 32314-5969
CapCityPrepSch@aol.com

INTRODUCTION

Capital City Preparatory School is a nondenominational, coeducational, college preparatory day school which when fully enrolled will admit students in Pre-Kindergarten through Grade 12. The campus is 1 mile from the state capitol building in the northwestern Panhandle of the state. Tallahassee is located near the Apalachicola National Forest and is approximately 30 miles from the Gulf of Mexico. The city is home to two major universities, Florida State University and Florida A & M, as well as a strong community college, Tallahassee Community College.

Capital City Prep is scheduled to open August 19, 2002. Norris and Ruby Barr founded the school, with a vision to train children to be CEOs of Fortune 1000 companies, heads of states, and ambassadors. It is believed that CCPS must be a center of hope for those families and their children plagued by the decadence and deprivation that are characteristic of central-city urban districts throughout the nation. The very thing, that is the means by which someone can overcome their circumstance – a quality education – will be available at CCPS.

CCPS students will attend an all-day structured program. The core school day is from 8:15am – 3:00pm. Students then attend the post-school program which requires homework completion prior to fun activities. The school day ends at 5:30pm. Uniforms are required for all students. Students will be exposed to more – opera, chess, fencing, travel and a thirst for knowledge.

The first phase for enrollment of students is capped at 200 students. CCPS is able to accommodate 150 scholarship eligible students. The second phase is devoted to developing the High School. CCPS anticipates being able to accommodate 100 high schools.

VISION

The education of children is the future of our state and our way of life. The vision of the Capital City Preparatory School is to arise and build a world-class educational institution that serves our students in an increasingly global and interdependent society. CCPS envisions setting the standard for educational quality in Leon County. CCPS will be committed to on-going academic innovations for the academically challenged and gifted students. CCPS will create positive learning and work habits, teach students to be responsible and informed citizens, effective communicators with a desire for life long learning.

MISSION

Capital City Preparatory School is dedicated to providing a comprehensive education that will prepare students for effective world-class leadership roles, with success in business and government through servant leadership, integrity and scholarship.

PHILOSOPHY

Capital City Preparatory School believes that effective education requires caring and understanding. Effective education prepares people for productive lives and contributes to a thriving economy. It provides diverse individuals with the means to participate equally in a complex and changing world. Therefore, we are committed to providing the best education possible by nurturing the unique character of each student for academic success.

It is our philosophy that all students can learn and will learn if given the proper resources, instruction and assistance. CCPS is committed to providing an educational environment that will maximize the intellectual, spiritual, social, emotional, artistic and physical development of our students.

CURRICULUM

Capital City Preparatory School believes that it has the responsibility to "raise the village." CCPS must rise to alter the course of our communities. CCPS believes that we can make a difference in turning the "village" around.

ELEMENTARY COURSES

Language Arts: Reading, spelling, English, phonics, handwriting, creative writing, poetry	
Math	Art
Science	Drama
Social Studies/History	Music
Spanish	Physical Education
Computer	Guidance & Life Skills

PRE-SCHOOL

The Pre-School program will provide for all areas of a child's development. The learning environment will stress active exploration through learning areas, interaction with adults and peers, and extensive supplementary materials. The program offers a balance of indoor and outdoor activities, restful and active movement activities, and a varied curriculum encompassing: reading, cursive writing, art, music, drama, library, computer, physical education, Spanish, math, science and social awareness.

Reading and writing are introduced as useful tools of learning. Children will listen to and read stories, memorize poem, take field trips, visit the library, dictate stories, create their own "big" and "little" books, have dramatic plays and do their own writing and drawing in journals. Letter names, sounds and word identification skill are an outgrowth, not a focal point of these activities. Children will also spend time using the computer for readiness activities in reading and math. Math, Science and Social Studies are introduced through the use of manipulatives, blocks, sand, water, wheels, gears, woodworking, exploring animals and plants, and visits from the community work world. Movement exercises include both large and small muscle development. These activities are correlated with the music and drama programs. The art program is designed to foster both small and large motor skills as well as creativity. Spanish is also introduced in the Preschool program.

The goal of the Pre-School program is to provide an open-door curriculum that integrates child and teacher-initiated activities as well as teacher-structured individualized learning activities where needed. These activities achieve a balance of social, emotional, cognitive and physical development. Children develop a positive self-concept, a sense of personal responsibility, creativity, self-control, positive peer relationships, positive verbal skills, appropriate listening skills, and the ability to interact within a group.

KINDERGARTEN

The Kindergarten program is designed to provide an environment, which permits children to utilize their abilities to the highest degree commensurate with their level of development. The children will be thinking, working out problems, experimenting, gathering information and expressing in creative ways their understandings of and feelings about the world around them. The will be learning to manage themselves and to grow in independence. They are able to be active in all areas of learning.

The integrated curriculum is divided into areas of: language, cursive writing, math, social living, science, art drama, music, computer, Spanish, and physical education including health and safety. In each area there are specific objectives which children are expected to attain. These objectives are based on how children learn and grow, and are evaluated and revised to fit the needs of different children at different times. The objectives are measured by a child's responses (oral, written, or a creative motor activity).

Field trips, resource people, the library, the computer lab, kindergarten cooking center, quiet time, games, puzzles, musical instruments, physical play equipment, group time and free time are all utilized to create different environments for fulfilling the kindergarten objectives.

GRADES 1-5

The elementary school curriculum stresses the total academic, social, physical, and emotional development of each child. The child is challenged to the fullest extent of his or her abilities in a loving, caring and cooperative

atmosphere. Everyone will be encouraged to develop first as an individual and then as a cooperative member of a classroom group.

The integrated curriculum includes the following subject areas: language arts, mathematics, science, and a social studies program that includes Florida and Black History. Students also attend classes in Spanish, computer, library, art, drama, music and physical education. Guidance lessons are presented in the areas of peer group relationships and health education. Students will be instructed at their ability level and encouraged to excel to the best of their abilities. Students will also participate in special enrichment groups, which go beyond the basic classroom concepts and encourage critical thinking skills, problem solving, cooperative learning, and peer group relationships.

LANGUAGE ARTS

This curriculum includes Reading, spelling, English, phonics, poetry memorization, handwriting and creative writing. A literature-based reading program is used with a combination of a basal reader, novels, big books, and journal writing as an integrated program. Spelling, English, and phonics are taught as a part of the total program, not as separate subjects. Spelling words are an outgrowth of the vocabulary used in reading, science, and social studies.

ENGLISH POLICY

Certain language arts skills are to be mastered at each grade level. These skills will be taught throughout the year and in the spring, a diagnostic assessment test of skill mastery will be given. Students who do not achieve mastery of skills designated for their grade levels will be recommended to attend summer school or receive tutoring help.

SCIENCE

Student will receive science instruction from a text as well as hands-on experiments.

SOCIAL STUDIES

The students will study their communities, other countries, American, Florida and Black History. Many field trips are planned to witness city, county and state government and the Florida Supreme Court in action. Art projects will be integrated with social studies lessons. Students will learn through extensive study of a particular culture and prepare a research report or project.

FOREIGN LANGUAGE

Students will have regular Spanish instruction by a faculty member.

COMPUTER - LIBRARY

Students will have computer twice a week and library once a week. World processing skills and Internet research will be taught during computer class.

SPECIAL AREAS

Physical Education – Students will participate in the Presidential Physical Fitness Program and Elementary School Field Day. Students will be introduced to golf, tennis and horseback riding. Music, art, and drama are taught weekly, while fourth and fifth graders are encouraged to join the band. Drama classes feature the process approach to instruction. Art classes are taught as part of the integrated classroom curriculum and feature projects correlating with current classroom themes. Students will study an important artist and his works every nine weeks. Students will also receive instruction in Etiquette.

BEYOND THE CLASSROOM

Safety Patrol	Band & Chorus
Student Council	Leon County Spelling Bee
Honor Roll activities	Book Club

MIDDLE SCHOOL CURRICULUM

PRIMARY COURSES

Language Arts
6th Grade Math
Pre-Algebra
Algebra
Geometry
Life Science
Earth Science
Physical Science
Foreign Language
Physical Education
Enrichment: (9 weeks each) Drama, Art, Computer, Band
Homeroom: Library Time, Guidance Counselor visits, silent reading, and other activities

LANGUAGE ARTS

6th Grade – combines the study of spelling, vocabulary, grammar usage and mechanics, writing and basic literary awareness. Independent reading is required at all times. Students also learn the process of writing a formal paper: outlining, notes, rough draft, and bibliography. Students produce a portfolio containing original poetry, artwork, essays, stories, self-assessments and work from other classes.

7th Grade – combines the study of spelling, vocabulary, grammar usage, mechanical skills and composition. A different novel is read each nine weeks. Students are exposed to elements of fiction (literary terms), various writing styles, biographical sketches of authors, and a variety of outstanding short stories by well-known authors. Students will have many opportunities to express themselves creatively through original poetry, literary critiques, and seasonal stories.

8th Grade – This class is designed to expose student to as many different genres as possible in preparing them for high school English. The skills associated with grammar and writing will be covered in greater depth so that the literature studied will be more fully understood. Student will read and analyze novels, short stories, and poetry. Goals include getting students comfortable with expressing themselves verbally, improving their writing ability, and increasing their vocabulary.

MATH

6th Grade Math – This course is designed to help students become better problem solvers, think mathematically and see the relevance of math in their daily lives, in their educational futures and careers. It is an integrated hands-on course that includes algebra, geometry, statistics, consumer math, rational numbers, integers, ration/proportion, graphing and measurement.

7th Grade Math – A general math course that reviews addition, subtraction, multiplication and division of whole numbers and decimals, fractions ration and proportion, percent, measurement (customary and metric), geometry, statistics, graphs and an introduction of integers. An emphasis is placed on problem solving and on the understanding of concepts which are taught using manipulatives.

Pre-Algebra – This course is designed to give the student a strong background for the study of Algebra. Emphasis is placed on improving skills by performing the basic operations on all real numbers. Students will solve equations and inequalities, graph points and lines on a coordinate axis, solve word problems, perform operations on polynomials, use area and volume formulas, ratios, proportions and percents, probabilities, statistics as well as increase their understanding of numbers through number theory.

Algebra 1 – This course will emphasize properties of real numbers, equation solving, inequalities, linear equations, graphing, functions, systems of equations, polynomials and their factors, rational expressions and an introduction to irrational numbers, radicals, quadratic equation, and algebraic fractions.

Geometry – This course is designed to develop the students' powers of deductive and inductive reasoning. Subject matter will include the study of transformational geometry, parallelism and perpendicularity in two and three dimensions; angle measurements and relationships; congruencies and similarities of plane figures; properties of polygons and circles; area and volume of plane and solid figures; and coordinate geometry.

Science – A 3-part Middle School science sequence. Sixth grade is a course in Introductory Biology. Class time consists of lectures, experiments, videos and special projects. Topics include: cells, viruses, bacteria, fungi, plant kingdom and animal kingdom. Seventh grade explores the earth in the universe, as a dynamic planet in the solar system, and as a habitat for life. Content areas include astronomy, air and water, land composition and use, geology and ecology. Eighth grade includes an introduction to chemistry and physics to prepare students for High School.

SOCIAL STUDIES

The Middle School 3-year sequence will begin with World Geography by learning geographic concepts, map skills as well as studying about peoples and cultures from all over the world. Current events will help to reinforce concepts and places studied. This will continue with a comprehensive study of American government at three levels: Federal, State, and Local and conclude with the colonization of America, Florida and Black History.

FOREIGN LANGUAGE

Students will focus on vocabulary and its usage in daily situations, and develop an acceptable degree of proficiency in listening, speaking, reading and writing. There will also be an emphasis on cultural awareness and appreciation as well as some history and literature.

PHYSICAL EDUCATION – this program is designed to encourage movement, physical fitness and an appreciation of a variety of sports including golf and tennis.

ART

This course is organized around projects in ceramics, painting, drawing, graphics, commercial art, sculpture, and crafts.

DRAMA

This class will introduce dramatic theory and the basic elements of dramatic productions. Play production with minimal costuming will serve as a culminating activity for the class.

COMPUTER

Introductory and advanced skills will be taught through lecture, demonstration and/or tutorials. Students will learn Power Point, Excel, Internet for research and other technology uses.

CHORUS

The Middle School Chorus is a performing group. There will be no audition; any interested student will be welcomed. The Chorus will present music for special events and holidays.

BAND

Middle School Band is offered to anyone who plays a band instrument. Activities include concerts for special events and holidays.

BEYOND THE CLASSROOM

Student Council
Brain Bowl
Middle School Newspaper
Honor Society
Book Club
Leon County Spelling Bee
Chorus
Band
Theatre
Socials

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: JAN 06 2003

CAPITAL CITY PREPARATORY SCHOOLS
INC
C/O RUBY BARR
1410 E INDIAN HEAD DR
TALLAHASSEE, FL 32301

Employer Identification Number:
01-0665627
DLN:
17053263031032
Contact Person:
CHAD R DAVIS ID# 31466
Contact Telephone Number:
(877) 829-5500

Accounting Period Ending:
June 30
Form 990 Required:
Yes
Addendum Applies:
No

Dear Applicant:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3).

We have further determined that you are not a private foundation within the meaning of section 509(a) of the Code, because you are an organization described in sections 509(a)(1) and 170(b)(1)(A)(ii).

If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status. In the case of an amendment to your organizational document or bylaws, please send us a copy of the amended document or bylaws. Also, you should inform us of all changes in your name or address.

As of January 1, 1984, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more you pay to each of your employees during a calendar year. You are not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Since you are not a private foundation, you are not subject to the excise taxes under Chapter 42 of the Code. However, if you are involved in an excess benefit transaction, that transaction might be subject to the excise taxes of section 4958. Additionally, you are not automatically exempt from other federal excise taxes. If you have any questions about excise, employment, or other federal taxes, please contact your key district office.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(1) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware

Letter 947 (DO/CG)

CAPITAL CITY PREPATORY SCHOOLS

of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(1) organization.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of Code sections 2055, 2106, and 2522.

Contribution deductions are allowable to donors only to the extent that their contributions are gifts, with no consideration received. Ticket purchases and similar payments in conjunction with fundraising events may not necessarily qualify as deductible contributions, depending on the circumstances. See Revenue Ruling 67-246, published in Cumulative Bulletin 1967-2, on page 104, which sets forth guidelines regarding the deductibility, as charitable contributions, of payments made by taxpayers for admission to or other participation in fundraising activities for charity.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt From Income Tax. If Yes is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. However, if you receive a Form 990 package in the mail, please file the return even if you do not exceed the gross receipts test. If you are not required to file, simply attach the label provided, check the box in the heading to indicate that your annual gross receipts are normally \$25,000 or less, and sign the return.

If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. However, the maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so be sure your return is complete before you file it.

You are required to make your annual information return, Form 990 or Form 990-EZ, available for public inspection for three years after the later of the due date of the return or the date the return is filed. You are also required to make available for public inspection your exemption application, any supporting documents, and your exemption letter. Copies of these documents are also required to be provided to any individual upon written or in person request without charge other than reasonable fees for copying and postage. You may fulfill this requirement by placing these documents on the Internet. Penalties may be imposed for failure to comply with these requirements. Additional information is available in Publication 557, Tax-Exempt Status for Your Organization, or you may call our toll free number shown above.

Letter 947 (DO/CG)

CAPITAL CITY PREPARATORY SCHOOLS

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

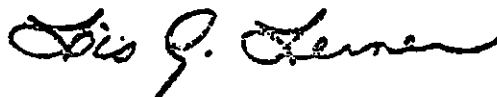
Revenue Procedure 75-50, published in Cumulative Bulletin 1975-2 on page 587, sets forth guidelines and recordkeeping requirements for determining whether private schools have racially nondiscriminatory policies as to students. You must comply with this revenue procedure to maintain your tax-exempt status.

If we have indicated in the heading of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

Because this letter could help resolve any questions about your exempt status and foundation status, you should keep it in your permanent records.

If you have any questions, please contact the person whose name and telephone number are shown in the heading of this letter.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations

Letter 947 (DO/CG)

CAPITAL CITY PREPARATORY SCHOOLS'
OPERATING BUDGET 2003-2004

Number of Students	102
General Revenue	367,000

Expenses	
Salaries	321,000

School Administrator	\$25,000
Dean	\$23,000
Teachers	\$23,500
	\$23,500
	\$23,500
	\$23,500
	\$22,500
	\$22,500
	\$22,500
	\$22,500
	\$22,500
	\$22,500

Part-Time Teachers	
4 teachers x \$10 p/h.	\$24,000

Administrative Asst.	\$20,000
FICA, payroll expenses	\$30,556

Rent (ten months@5040	\$50,400
Phone & Internet Access	\$1,600
Utilities	\$12,000
Insurance	\$1,700
Instructional Materials & Supplies	\$15,000
Postage	\$300
Copier & supplies	\$3,500

Misc.	\$3,500
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Approx. TOTAL	\$439,556
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FY 2004

DEPARTMENTAL BUDGET AMENDMENT REQUEST FORM

DATE: December 3, 2003

COUNTY ADMINISTRATOR:

AGENDA DATE: December 9, 2003

Parwez Alam

AGENDA ITEM #:

MANAGEMENT & BUDGET DIRECTOR:

DEPARTMENT: ☐ Legislative Administrative
☐ Public Services
☐ Community Development
☐ Management Services-
☐ Public Works
☒ Other

Alan Rosenzweig

PROGRAM DIRECTOR:

GROUP DIRECTOR:

Account Number (Fund-Org-Object-Program)	Account Description	Increase Revenue <input type="checkbox"/> Decrease Appropriation <input checked="" type="checkbox"/>	Decrease Revenue <input type="checkbox"/> Increase Appropriation <input checked="" type="checkbox"/>
001-990-59900-599	General Fund Contingency	35,000	
001-820-58200-519	Aids to Private Organizations		35,000
	Total	35,000	35,000

Explanation: Funding for Capital City Preparatory Schools

Approved By: ☒ Board of County Commissioners ☐ Resolution
☒ Motion
☐ County Administrator (Routine)

B-027

BUDGET "OPERATING" CONTINGENCY RESERVES CONTINGENCY FUND UPDATE (FY 2003/04)			
GENERAL FUND 001-990-59900-599			Beginning Balance \$474,947.00
NO.	CC APPROVAL DATE	AMENDMENT TITLE	BALANCE
1	14-Oct-03	2003 Race Relations Summit	\$3,000
2	18-Nov-03	Thomas Colantonio	\$1,200
3	18-Nov-03	NAACP Freedom Fund Awards Banquet	\$1,000
4	18-Nov-03	HOOAH/National Guard Family Support Group	\$5,000
5	9-Dec-03	<i>"Welcome To Tallahassee" DVD</i>	<i>\$4,000</i>
7	9-Dec-03	<i>Frenchtown Neighborhood Improvement Assoc.</i>	<i>\$2,500</i>
8	9-Dec-03	<i>Second Chance to Make First Impressions, Inc.</i>	<i>\$2,500</i>
6	9-Dec-03	<i>Capital City Preparatory Schools</i>	<i>\$35,000</i>
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
*Bold, Italic Items are pending Board Approval			
USAGE TO DATE (TOTAL AMENDMENTS)			<u>\$54,200.00</u>
ENDING BALANCE			420,747.00
END BALANCE AS % OF BEGIN BALANCE			89%
USAGE BALANCE AS % OF BEGIN BALANCE			11%

Mid-Year Funding AGREEMENT

This Agreement is made and entered into this _____ day of _____, 2003, by and between Leon County, Florida, a political subdivision of the State of Florida ("County") and Capital City Preparatory Schools, Inc. ("Grantee").

WHEREAS, Leon County, by and through its Board of County Commissioners, and at its December 9, 2003 Board Meeting approved a disbursement of \$35,000 out of the County's General Fund Contingency for the following reason(s):

**Capital City Preparatory Schools for @ \$35,000
payroll**

WHEREAS, Leon County, by and through its Board of County Commissioners, and at its December 9, 2003 Board Meeting approved the following requirements of all entities awarded funding:

- a. Documentation must be filed with the County's Office of Management and Budget (OMB) showing the actual expenditures of the funds received. Documentation must include copies of invoices, receipts, etc., confirming the funds were expended as authorized by the Board.
- b. Documentation must be filed in OMB no later than 30 days after the expenditure of the funds.
- c. If documentation is not filed, the Board will request the funds be returned, and the said entity would not be considered for any future funding requests.
- d. For all entities with annual budgets greater than \$300,000, a formal certified audit must be filed in OMB, as well as the requirement listed in item (a) prior to transferring any funds for FY 2003/2004.

NOW, THEREFORE, in consideration of the premises and mutual covenants contained herein, the parties to this Agreement do agree as follows:

Notwithstanding the intention of the County to make this disbursement, the County specifically reserves the right to reduce, increase, or totally withdraw its financial commitment to the Grantee at any time and for any reason.

1. The disbursement of funds by the County to the Grantee shall be disbursed in a lump-sum amount upon the County's OMB's receipt of an invoice submitted by the Grantee.
2. Nothing herein contained is intended or should be construed as creating or establishing the relationship of agency, partners, or employment between the parties hereto, or as constituting either party as the agent or representative of the other for any purpose. Grantee is not authorized to bind the County to any contracts or other obligations and shall not expressly represent to any party that Grantee and County are partners or that Grantee is the agent or representative of the County.
3. The Grantee agrees to indemnify and hold harmless the County from all claims, damages, liabilities, or suits of any nature whatsoever arising out of, because of, or due to the breach of this agreement by the Grantee, its delegates, agents or employees, or due to any act or occurrence of omission or commission of the Grantee, including but not limited to costs and a reasonable attorney's fee. The County may at its option, defend itself or allow the Grantee to provide the defense.
4. This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of Florida.
5. This Agreement shall become effective upon its execution, and shall only be in effect for the Leon County fiscal year when executed.

IN WITNESS WHEREOF, the parties hereto have set their hands this ____ day of _____,
2003.

LEON COUNTY, FLORIDA

BY: _____
Jane G. Sauls, Chairman
Board of County Commissioners

ATTEST:

Bob Inzer, Clerk of Circuit Court

By: _____

Approved as to Form:

By: _____
Herbert W. A. Thiele, Esq.
County Attorney

Individual's/Organization's Name

By: _____

As Its: _____

Attest: _____

As Its: _____